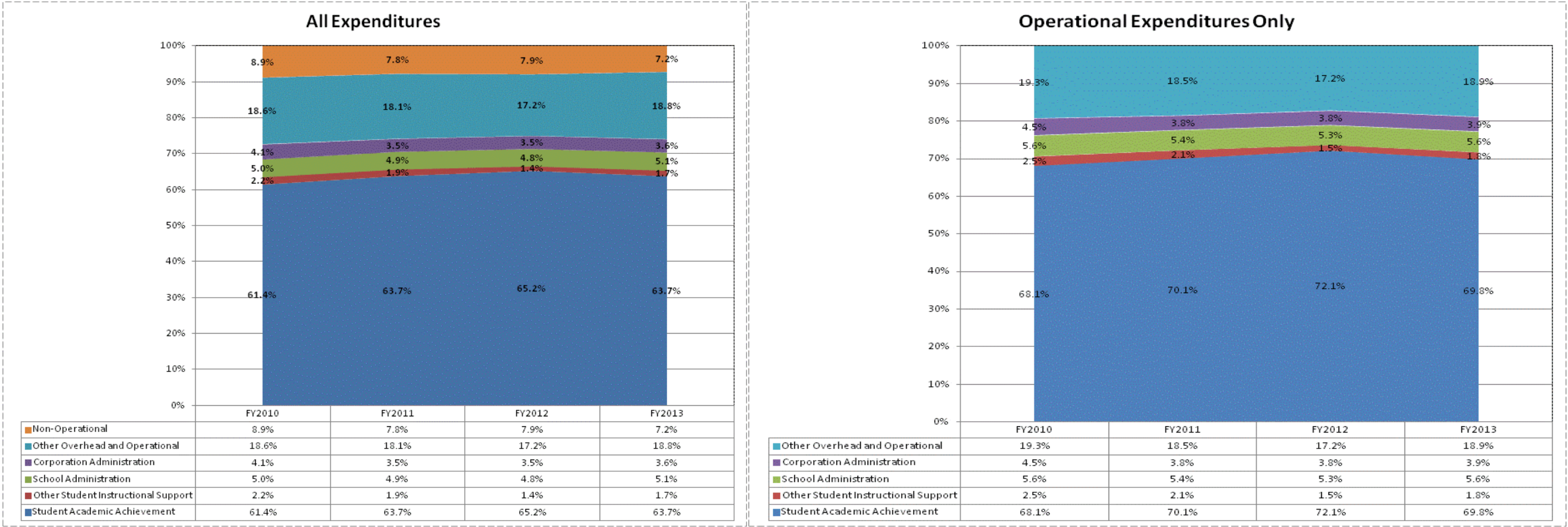


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
M S D Shakamak Schools (2960)

| M S D Shakamak Schools (2960) | FY06 % of Total | | FY09 % of Total | | FY12 % of Total | | FY13 % of Total | |
|-------------------------------|-----------------|-------|-----------------|-------|-----------------|-------|-----------------|-------|
| | FY 2006 | Exp | FY 2009 | Exp | FY 2012 | Exp | FY 2013 | Exp |
| Student Academic Achievement | \$5,320,261 | 62.0% | \$4,813,700 | 61.2% | \$6,295,278 | 65.2% | \$5,431,686 | 63.7% |
| Student Instructional Support | \$534,134 | 6.2% | \$562,609 | 7.1% | \$596,195 | 6.2% | \$573,480 | 6.7% |
| Overhead and Operational | \$1,888,028 | 22.0% | \$1,752,263 | 22.3% | \$2,000,012 | 20.7% | \$1,907,867 | 22.4% |
| Nonoperational | \$838,055 | 9.8% | \$742,727 | 9.4% | \$765,173 | 7.9% | \$617,327 | 7.2% |
| Grand Total | \$8,580,477 | | \$7,871,299 | | \$9,656,657 | | \$8,530,360 | |

| | FY 2006 | FY 2009 | FY 2012 | FY 2013 |
|--|---------|---------|---------|---------|
| Student Instructional Expenditures (Academic Achievement plus Support) | 68.2% | 68.3% | 71.4% | 70.4% |



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
M S D Shakamak Schools (2960)

| Account | FY 2006 | FY 2009 | FY 2012 | FY 2013 | Increase from FY 2006 | Increase from FY 2009 | Increase from previous year |
|--|-------------|-------------|-------------|-------------|--------------------------|--------------------------|--------------------------------|
| Student Academic Achievement | | | | | | | |
| 11100 Regular Programs; Elementary | \$1,634,320 | \$2,048,650 | \$2,357,203 | \$2,157,262 | 32% | 5% | -8% |
| 11300 Regular Programs; High School | \$1,187,030 | \$1,465,393 | \$1,923,836 | \$1,543,481 | 30% | 5% | -20% |
| 11355 Regular Programs; High School; Academic Honors High Ability Student Programs | \$0 | \$19,835 | \$23,046 | \$22,026 | N/A | 11% | -4% |
| 11410 Vocational Education; Agriculture A | \$40,125 | \$66,143 | \$79,909 | \$76,095 | 90% | 15% | -5% |
| 11450 Vocational Education; Consumer and Homemaking | \$37,957 | \$63,588 | \$74,347 | \$73,887 | 95% | 16% | -1% |
| 11510 Vocational Education; Cooperative Education | \$41,077 | \$56,871 | \$68,542 | \$65,406 | 59% | 15% | -5% |
| 12110 Gifted And Talented; Gifted and Talented | \$0 | \$40,214 | \$27,140 | \$27,398 | N/A | -32% | 1% |
| 12210 Mental Disabilities; Mild Mental Disabilities | \$154,681 | \$131,650 | \$158,566 | \$155,082 | 0% | 18% | -2% |
| 12510 Culturally Different; Communication Disorders | \$55,992 | \$55,304 | \$60,035 | \$55,093 | -2% | 0% | -8% |
| 12520 Culturally Different; Compensatory | \$6,620 | \$3,062 | \$0 | \$0 | -100% | -100% | N/A |
| 12610 Learning Disability | \$211,544 | \$313,436 | \$359,295 | \$340,465 | 61% | 9% | -5% |
| 12710 Equal Opportunity At Risk | \$0 | \$0 | \$59,938 | \$6,354 | N/A | N/A | -89% |
| 12810 Special Education Preschool | \$0 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 12900 Other Special Programs | \$37,800 | \$0 | \$368 | \$0 | -100% | N/A | -100% |
| 13100 Adult/Continuing Education Programs; Adult Basic Education | \$23,948 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 14300 Summer School Programs; High School | \$26,340 | \$5,240 | \$38,257 | \$12,918 | -51% | 147% | -66% |
| 16100 Remediation Testing | \$2,401 | \$0 | \$5,993 | \$11,673 | 386% | N/A | 95% |
| 16200 Preventive Remediation | \$58,942 | \$55,798 | \$76,536 | \$28,036 | -52% | -50% | -63% |
| 17100 Payments to Other Governmental Units Within State; Transfer Tuition | \$0 | -\$115 | \$0 | \$0 | N/A | N/A | N/A |
| 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participa | \$7,404 | \$6,040 | \$23,122 | \$49,807 | > 500% | > 500% | 115% |
| 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Speci | \$225,973 | \$196,000 | \$194,430 | \$200,929 | -11% | 3% | 3% |
| 17600 Payments to Other Governmental Units Within State; Joint Services and Supply; Other | \$2,628 | \$3,668 | \$0 | \$0 | -100% | -100% | N/A |
| 22120 Improvement of Instruction; Instruction and Curriculum Development | \$9,896 | \$1,500 | \$82,074 | \$93,464 | > 500% | > 500% | 14% |
| 22130 Improvement of Instruction; Instructional Staff Training | \$75,147 | \$59,507 | \$418,629 | \$244,911 | 226% | 312% | -41% |
| 22190 Improvement of Instruction; Other Improvement of Instructional Services | \$319 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 22220 Library/Media Services; School Library | \$96,016 | \$125,007 | \$150,870 | \$144,239 | 50% | 15% | -4% |
| 22230 Library/Media Services; Audiovisual | \$11,228 | \$5,184 | \$4,566 | \$4,967 | -56% | -4% | 9% |
| 22310 Instruction, Related Technology; Technology Service Supervision and Administration | \$49,581 | \$56,814 | \$66,550 | \$64,362 | 30% | 13% | -3% |
| 22370 Instruction, Related Technology; Hardware Maintenance and Support | \$0 | \$0 | \$2,000 | \$0 | N/A | N/A | -100% |
| 22380 Instruction, Related Technology;Professional Development for Instruction, Focused Tr | \$0 | \$12,000 | \$12,000 | \$12,000 | N/A | 0% | 0% |
| 22400 Academic Student Assessment | \$0 | \$0 | \$405 | \$0 | N/A | N/A | -100% |
| 22900 Other Support Service, Instructional Staff | \$0 | \$168 | \$3,659 | \$0 | N/A | -100% | -100% |
| 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs | \$36,642 | \$22,743 | \$23,964 | \$41,831 | 14% | 84% | 75% |
| 26497 2007 Account Code - Teachers Retirement Fund | \$204,354 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| Student Academic Achievement Total | \$4,237,965 | \$4,813,700 | \$6,295,278 | \$5,431,686 | 28% | 13% | -14% |
| Student Instructional Support | | | | | | | |
| 21220 Guidance Services; Counseling Services | \$100,220 | \$72,094 | \$88,344 | \$85,130 | -15% | 18% | -4% |
| 21240 Guidance Services; Information Services | \$1,833 | \$1,766 | \$1,449 | \$7,111 | 288% | 303% | 391% |
| 21290 Guidance Services; Other Guidance Services | \$0 | \$14,969 | \$786 | \$0 | N/A | -100% | -100% |
| 21340 Health Services; Nurse Services | \$30,877 | \$33,178 | \$39,590 | \$50,008 | 62% | 51% | 26% |
| 21390 Health Services; Other Health Services | \$0 | \$992 | \$543 | \$0 | N/A | -100% | -100% |
| 21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Se | \$2,245 | \$99 | \$0 | \$0 | -100% | -100% | N/A |
| 21910 Other Support Services, Students; Service Area Direction | \$622 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 21990 Other Support Services, Students; Other Student Services | \$3,124 | \$53,179 | \$0 | \$0 | -100% | -100% | N/A |
| 24100 Office of The Principal | \$269,977 | \$386,331 | \$465,482 | \$431,230 | 60% | 12% | -7% |
| Student Instructional Support Total | \$408,898 | \$562,609 | \$596,195 | \$573,480 | 40% | 2% | -4% |
| Overhead and Operational | | | | | | | |

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
M S D Shakamak Schools (2960)

| Account | FY 2006 | FY 2009 | FY 2012 | FY 2013 | Increase from FY 2006 | Increase from FY 2009 | Increase from previous year |
|--|-------------|-------------|-------------|-------------|--------------------------|--------------------------|--------------------------------|
| 23110 Board of Education; Service Area Direction | \$11,662 | \$10,765 | \$10,674 | \$10,674 | -8% | -1% | 0% |
| 23150 Board of Education; Legal Services | \$19,211 | \$7,868 | \$2,260 | \$2,422 | -87% | -69% | 7% |
| 23160 Board of Education; Promotion Expenses | \$2,103 | \$877 | \$21,347 | \$1,877 | -11% | 114% | -91% |
| 23190 Board of Education; Other Governing Body Services | \$13,220 | \$4,539 | \$5,968 | \$8,990 | -32% | 98% | 51% |
| 23210 Executive Administration; Office of The Superintendent | \$176,607 | \$287,577 | \$289,960 | \$277,140 | 57% | -4% | -4% |
| 23230 Executive Administration; Staff Relations and Negotiations | \$24,044 | \$11,710 | \$3,587 | \$0 | -100% | -100% | -100% |
| 23290 Executive Administration; Other Executive Administration Services | \$3,737 | \$2,984 | \$566 | \$576 | -85% | -81% | 2% |
| 25120 Fiscal Services; Service Area Direction | \$4,307 | -\$277 | \$210 | \$0 | -100% | N/A | -100% |
| 25191 Other Fiscal Services; Refund of Revenue | \$16,119 | \$177 | \$750 | \$0 | -100% | -100% | -100% |
| 25195 Other Fiscal Services; Bank Account Service Charge | \$0 | \$0 | \$150 | \$179 | N/A | N/A | 20% |
| 25750 Personnel Services; Health Services | \$100 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 25850 Administrative Technology Services; Network Support | \$0 | \$2,374 | \$5,550 | \$4,533 | N/A | 91% | -18% |
| 25990 Other Support Services, Central | \$9,122 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings | \$569,184 | \$606,863 | \$657,363 | \$622,145 | 9% | 3% | -5% |
| 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds | \$3,826 | \$2,846 | \$3,104 | \$1,595 | -58% | -44% | -49% |
| 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment | \$88,529 | \$86,935 | \$93,424 | \$92,067 | 4% | 6% | -1% |
| 26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds | \$510 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26499 2007 Account Code - Other | \$73,069 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses) | \$966 | \$548 | \$358 | \$876 | -9% | 60% | 145% |
| 26600 Operation and Maintenance of Plant Services; Security Services | \$0 | \$602 | \$0 | \$0 | N/A | -100% | N/A |
| 26700 Operation and Maintenance of Plant Services; Insurance | \$105,467 | \$37,772 | \$11,386 | \$11,824 | -89% | -69% | 4% |
| 26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Pla | \$0 | \$43,371 | \$49,392 | \$48,643 | N/A | 12% | -2% |
| 27100 Student Transportation; Vehicle Operation | \$99,657 | \$107,093 | \$117,447 | \$121,383 | 22% | 13% | 3% |
| 27300 Student Transportation; Vehicle Servicing and Maintenance | \$73,561 | \$85,938 | \$116,269 | \$125,819 | 71% | 46% | 8% |
| 27400 Student Transportation; Purchase of School Buses | \$57,703 | \$0 | \$81,419 | \$88,000 | 53% | N/A | 8% |
| 27500 Student Transportation; Insurance on Buses | \$13,588 | \$13,436 | \$28,807 | \$29,872 | 120% | 122% | 4% |
| 27700 Student Transportation; Contracted Transportation Services | \$92,964 | \$117,753 | \$101,417 | \$98,917 | 6% | -16% | -2% |
| 27900 Student Transportation; Other Student Transportation Services | \$8,037 | \$8,040 | \$13,072 | \$12,921 | 61% | 61% | -1% |
| 31100 Food Services Operations; Service Area Direction | \$22,148 | \$29,846 | \$30,977 | \$33,179 | 50% | 11% | 7% |
| 31200 Food Services Operations; Food Preparation and Dispensing | \$63,330 | \$124,405 | \$180,541 | \$154,463 | 144% | 24% | -14% |
| 31400 Food Services Operations; Food Purchases | \$137,617 | \$158,218 | \$172,023 | \$157,990 | 15% | 0% | -8% |
| 31900 Other Food Services | \$0 | \$0 | \$1,994 | \$1,783 | N/A | N/A | -11% |
| Overhead and Operational Total | \$1,690,389 | \$1,752,263 | \$2,000,012 | \$1,907,867 | 13% | 9% | -5% |
| Nonoperational | | | | | | | |
| 33200 Community Recreation | \$2,986 | \$883 | \$823 | \$883 | -70% | 0% | 7% |
| 33400 Athletic Coaches | \$29,573 | \$49,223 | \$47,049 | \$46,831 | 58% | -5% | 0% |
| 33990 Other Community Services; Other | \$4,497 | \$717 | \$2,534 | \$639 | -86% | -11% | -75% |
| 41000 Facilities Acquisition and Construction; Land Acquisition and Development | \$4,850 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 43000 Facilities Acquisition and Construction; Professional Services | \$5,211 | \$13,480 | \$8,925 | \$6,917 | 33% | -49% | -23% |
| 45100 Building Acquisition, Construction and Improvements | \$137,478 | \$46,643 | \$114,844 | \$13,498 | -90% | -71% | -88% |
| 45400 Building Acquisition, Construction and Improvement; Sports Facilities | \$1,024 | \$14,170 | \$1,575 | \$0 | -100% | -100% | -100% |
| 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment | \$28,740 | \$14,520 | \$17,265 | \$6,986 | -76% | -52% | -60% |
| 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment | \$120,101 | \$8,129 | \$7,218 | \$0 | -100% | -100% | -100% |
| 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$6,663 | \$20,775 | \$0 | \$0 | -100% | -100% | N/A |
| 51100 Debt Services; Principal on Debt; Bonds | \$0 | \$60,000 | \$70,000 | \$75,000 | N/A | 25% | 7% |
| 51600 Debt Services; Principal on Debt; Other Department of Local Government Finance App | \$0 | \$355 | \$9,310 | \$7,355 | N/A | > 500% | -21% |
| 52100 Debt Services; Interest on Debt; Bonds | \$0 | \$112,786 | \$102,188 | \$98,260 | N/A | -13% | -4% |
| 52200 Debt Services; Interest on Debt; Temporary Loans | \$10,000 | \$11,158 | \$0 | \$0 | -100% | -100% | N/A |
| 52600 Debt Services; Interest on Debt; Other Department of Local Government Finance Appr | \$10,593 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 53100 Debt Services; Lease Rental; Buildings ; Principal | \$0 | \$0 | \$86,390 | \$73,601 | N/A | N/A | -15% |

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2012 - June 2013
M S D Shakamak Schools (2960)

| Account | FY 2006 | FY 2009 | FY 2012 | FY 2013 | Increase from FY 2006 | Increase from FY 2009 | Increase from previous year |
|--|-------------|-----------|-----------|-----------|--------------------------|--------------------------|--------------------------------|
| 53150 Debt Services; Lease Rental; Buildings ; Interest | \$0 | \$0 | \$16,085 | \$14,899 | N/A | N/A | -7% |
| 54200 Common School Fund; Principal | \$460,869 | \$286,141 | \$212,658 | \$212,658 | -54% | -26% | 0% |
| 54250 Common School Fund; Interest | \$0 | \$103,746 | \$68,307 | \$59,801 | N/A | -42% | -12% |
| 59100 Other Debt Services Obligations; Registrars Fee | \$5,290 | \$0 | \$0 | \$0 | -100% | N/A | N/A |
| 60150 Nonprogramed Charges; Donations to a Foundation | \$0 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| Nonoperational Total | \$827,874 | \$742,727 | \$765,173 | \$617,327 | -25% | -17% | -19% |
| | | | | | | | |
| Prorated By Fund | | | | | | | |
| 26491 2007 Account Code - PERF | \$37,813 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26492 2007 Account Code - Social Security | \$327,503 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26494 2007 Account Code - Group Insurance | \$936,262 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26496 2007 Account Code - Unemployment Compensation | \$425 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| 26498 2007 Account Code - Severance / Early Retirement Pay | \$113,349 | \$0 | \$0 | \$0 | N/A | N/A | N/A |
| Prorated By Fund Total | \$1,415,352 | \$0 | \$0 | \$0 | N/A | N/A | N/A |